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## Independent Auditor's Report

I have audited the Community Benefit Statement of the Sale Community Bowls Club Inc. for the year ended 30 June 2011. The Sale Community Bowls Club Inc's Venue Operator, the Sale Community Bowls Club Inc. is responsible for the preparation and presentation of the Community Benefit Statement and the information it contains. I have conducted an independent audit of this Community Benefit Statement in order to express an opinion on it consistent with my understanding of section 3.6.9(2)(a) and (b) of the Gambling Regulations Act 2003.

My audit has been conducted in accordance with Australian Auditing Standards to provide reasonable assurance as to whether the Community Benefit Statement is free of material misstatement. My examination included, on a test basis, evidence supporting the amounts and other disclosures in the Community Benefit Statement. The procedures have been undertaken to form an opinion as to whether, in all material respects, the Community Benefit Statement is presented fairly in accordance with Australian Accounting Standards, other mandatory reporting requirements, and in accordance with section 3.6.9(2)(a) and (b) of the Gambling Regulation Act 2003.

## **Audit opinion**

In my opinion, the Community Benefit Statement of Sale Community Bowls Club Inc. for the year ended 30 June 2011 presents a true and fair view in accordance with applicable Accounting Standards and other mandatory reporting requirements and in accordance with section 3.6.9(2)(a) and (b) of the Gambling Regulations Act 2003.

Dated: 23 September 2011

Sale

John K Howson CA